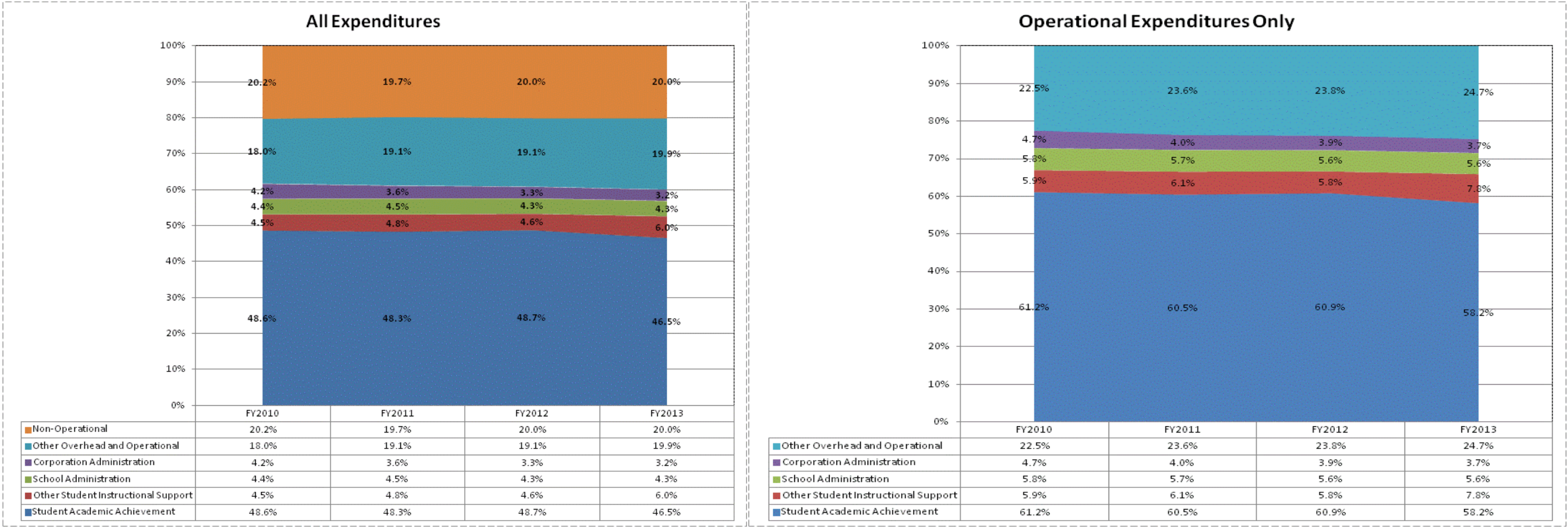


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Harrison Com Schools (3190)

| South Harrison Com Schools (3190) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|-----------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$18,000,787 | 52.2% | \$16,375,732 | 46.0% | \$17,339,556 | 48.7% | \$16,252,106 | 46.5% |
| Student Instructional Support | \$2,887,885 | 8.4% | \$3,291,005 | 9.2% | \$3,176,969 | 8.9% | \$3,620,270 | 10.4% |
| Overhead and Operational | \$6,428,849 | 18.6% | \$7,705,865 | 21.7% | \$7,954,830 | 22.3% | \$8,069,569 | 23.1% |
| Nonoperational | \$7,161,400 | 20.8% | \$8,205,943 | 23.1% | \$7,135,778 | 20.0% | \$7,006,644 | 20.0% |
| Grand Total | \$34,478,921 | | \$35,578,544 | | \$35,607,133 | | \$34,948,589 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 60.6% | 55.3% | 57.6% | 56.9% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Harrison Com Schools (3190)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$0 | \$0 | \$24,206 | N/A | N/A | N/A |
| 11050 Regular Programs; Full Day Kindergarten | \$313,485 | \$312,856 | \$359,556 | \$533,784 | 70% | 71% | 48% |
| 11100 Regular Programs; Elementary | \$4,138,626 | \$5,493,188 | \$5,634,555 | \$5,604,480 | 35% | 2% | -1% |
| 11200 Regular Programs; Middle/Junior High | \$1,078,421 | \$1,386,951 | \$1,435,878 | \$1,404,897 | 30% | 1% | -2% |
| 11300 Regular Programs; High School | \$2,097,602 | \$2,977,436 | \$3,329,980 | \$2,941,108 | 40% | -1% | -12% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$3,705 | \$3,481 | \$4,271 | \$5,842 | 58% | 68% | 37% |
| 11410 Vocational Education; Agriculture A | \$122,016 | \$138,417 | \$160,424 | \$54,879 | -55% | -60% | -66% |
| 11450 Vocational Education; Consumer and Homemaking | \$125,834 | \$195,239 | \$214,041 | \$217,280 | 73% | 11% | 2% |
| 11630 Regular Programs; Alternative Education Programs; High School | \$151,241 | \$224,481 | \$240,410 | \$225,114 | 49% | 0% | -6% |
| 12110 Gifted And Talented; Gifted and Talented | \$98,046 | \$148,832 | \$80,223 | \$95,524 | -3% | -36% | 19% |
| 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$57,356 | \$25,425 | \$38,060 | N/A | -34% | 50% |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$439,637 | \$637,660 | \$741,453 | \$745,800 | 70% | 17% | 1% |
| 12220 Mental Disabilities; Moderate Mental Disabilities | \$344,097 | \$414,363 | \$441,667 | \$456,748 | 33% | 10% | 3% |
| 12320 Physical Impairment; Multiple Disabilities | \$2,383 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12330 Physical Impairment; Visual Impairment | \$31,415 | \$97,980 | \$102,725 | \$114,539 | 265% | 17% | 12% |
| 12340 Physical Impairment; Hearing Impairment | \$0 | \$0 | \$4,459 | \$20,574 | N/A | N/A | 361% |
| 12350 Physical Impairment; Homebound | \$19,853 | \$47,584 | \$28,964 | \$28,030 | 41% | -41% | -3% |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$431,286 | \$573,333 | \$442,419 | \$512,819 | 19% | -11% | 16% |
| 12420 Emotional Disabilities; Emotional Disabilities; All Others | \$0 | \$0 | \$20,628 | \$22,060 | N/A | N/A | 7% |
| 12510 Culturally Different; Communication Disorders | \$170,394 | \$109,359 | \$108,279 | \$142,536 | -16% | 30% | 32% |
| 12520 Culturally Different; Compensatory | \$37,346 | \$2,437 | \$0 | \$0 | -100% | -100% | -100% |
| 12610 Learning Disability | \$354,735 | \$448,686 | \$447,871 | \$443,826 | 25% | -1% | -1% |
| 12810 Special Education Preschool | \$185,253 | \$234,446 | \$369,777 | \$416,876 | 125% | 78% | 13% |
| 12900 Other Special Programs | \$87,994 | \$134,137 | \$193,788 | \$190,106 | 116% | 42% | -2% |
| 13300 Adult/Continuing Education Programs; Occupational Programs | \$11,032 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14100 Summer School Programs; Elementary | \$1,864 | \$8,016 | \$0 | \$0 | -100% | -100% | N/A |
| 14200 Summer School Programs; Middle/Junior High School | \$0 | \$819 | \$0 | \$0 | N/A | -100% | N/A |
| 14300 Summer School Programs; High School | \$24,161 | \$32,212 | \$0 | \$0 | -100% | -100% | N/A |
| 16200 Preventive Remediation | \$44,835 | \$51,088 | \$63,241 | \$105,662 | 136% | 107% | 67% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$12,017 | \$26,896 | \$20,272 | N/A | 69% | -25% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$433,551 | \$265,171 | \$480,364 | \$493,288 | 14% | 86% | 3% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$707,691 | \$304,071 | \$254,476 | \$0 | -100% | -100% | -100% |
| 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$75,700 | \$84,870 | \$0 | \$0 | -100% | -100% | N/A |
| 17900 Payments to Other Governmental Units Within State; Other | \$1,746,652 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22110 Improvement of Instruction; Service Area Direction | \$53,751 | \$78,235 | \$0 | \$0 | -100% | -100% | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$209,050 | \$345,160 | \$199,465 | \$230,292 | 10% | -33% | 15% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$80,045 | \$147,538 | \$30,736 | \$64,555 | -19% | -56% | 110% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$2,019 | \$2,898 | -\$424 | N/A | -121% | -115% |
| 22220 Library/Media Services; School Library | \$267,292 | \$317,067 | \$242,925 | \$286,045 | 7% | -10% | 18% |
| 22230 Library/Media Services; Audiovisual | \$11,160 | \$7,017 | \$4,169 | \$4,280 | -62% | -39% | 3% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$247,515 | \$244,097 | \$243,619 | N/A | -2% | 0% |
| 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$121,217 | \$294,377 | \$267,262 | N/A | 120% | -9% |
| 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$41,600 | \$0 | N/A | N/A | -100% |
| 22360 Instruction, Related Technology; Network Support | \$152,374 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$3,082 | \$808 | \$698 | N/A | -77% | -14% |
| 22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr | \$0 | \$0 | \$8,500 | \$0 | N/A | N/A | -100% |
| 22900 Other Support Service, Instructional Staff | \$0 | \$331,536 | \$235,519 | \$231,499 | N/A | -30% | -2% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$360,492 | \$128,860 | \$572,692 | \$64,760 | -82% | -50% | -89% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$250,000 | \$250,000 | \$250,000 | \$1,212 | -100% | -100% | -100% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Harrison Com Schools (3190)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---|--------------|--------------|--------------|--------------|--------------------------|--------------------------|--------------------------------|
| 26497 2007 Account Code - Teachers Retirement Fund | \$783,517 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$15,446,534 | \$16,375,732 | \$17,339,556 | \$16,252,106 | 5% | -1% | -6% |
| | | | | | | | |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$48,354 | \$0 | \$0 | N/A | -100% | N/A |
| 21130 Attendance and Social Work Services; Social Work Services | \$2,295 | \$347 | \$155 | \$40,070 | > 500% | > 500% | > 500% |
| 21220 Guidance Services; Counseling Services | \$332,129 | \$473,887 | \$468,155 | \$481,300 | 45% | 2% | 3% |
| 21240 Guidance Services; Information Services | \$0 | \$0 | \$0 | \$279 | N/A | N/A | N/A |
| 21290 Guidance Services; Other Guidance Services | \$0 | \$0 | \$0 | \$5,000 | N/A | N/A | N/A |
| 21320 Health Services; Medical Services | \$0 | \$0 | \$30,975 | \$0 | N/A | N/A | -100% |
| 21340 Health Services; Nurse Services | \$114,397 | \$196,013 | \$209,119 | \$219,948 | 92% | 12% | 5% |
| 21390 Health Services; Other Health Services | \$0 | \$7,738 | \$4,991 | \$29,359 | N/A | 279% | 488% |
| 21420 Psychological Testing | \$47,225 | \$39,215 | \$50,839 | \$42,203 | -11% | 8% | -17% |
| 21490 Other Psychological Services | \$120,693 | \$119,364 | \$77,425 | \$215,590 | 79% | 81% | 178% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$86 | \$42,289 | \$51,501 | \$55,733 | > 500% | 32% | 8% |
| 21810 Special Education Administration; Service Area Direction | \$179,157 | \$285,831 | \$229,651 | \$337,656 | 88% | 18% | 47% |
| 21890 Special Education Administration; Other Special Education Administration | \$452,693 | \$453,882 | \$491,040 | \$668,063 | 48% | 47% | 36% |
| 21990 Other Support Services, Students; Other Student Services | \$32,876 | \$15,404 | \$17,799 | \$17,761 | -46% | 15% | 0% |
| 24100 Office of The Principal | \$1,050,551 | \$1,608,680 | \$1,545,319 | \$1,507,308 | 43% | -6% | -2% |
| Student Instructional Support Total | \$2,332,102 | \$3,291,005 | \$3,176,969 | \$3,620,270 | 55% | 10% | 14% |
| | | | | | | | |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$25,490 | \$22,449 | \$77,282 | \$34,015 | 33% | 52% | -56% |
| 23150 Board of Education; Legal Services | \$73,214 | \$13,804 | \$35,010 | \$41,818 | -43% | 203% | 19% |
| 23160 Board of Education; Promotion Expenses | \$1,344 | \$1,010 | \$700 | \$200 | -85% | -80% | -71% |
| 23210 Executive Administration; Office of The Superintendent | \$572,492 | \$1,031,335 | \$919,606 | \$876,003 | 53% | -15% | -5% |
| 23220 Executive Administration; Community Relations | \$0 | \$452 | \$719 | \$27,592 | N/A | > 500% | > 500% |
| 23290 Executive Administration; Other Executive Administration Services | \$2,723 | \$0 | \$10,782 | \$19,507 | > 500% | N/A | 81% |
| 25120 Fiscal Services; Service Area Direction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25191 Other Fiscal Services; Refund of Revenue | \$11,687 | \$7,796 | \$2,013 | \$72 | -99% | -99% | -96% |
| 25199 Other Fiscal Services; Other | \$489 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25810 Administrative Technology Services; Technology Services Supervison And Administra | \$0 | \$19,899 | \$17,283 | \$17,505 | N/A | -12% | 1% |
| 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$3,195 | \$0 | N/A | N/A | -100% |
| 25860 Administrative Technology Services; Hardware Maintenance And Support | \$0 | \$0 | \$101,661 | \$101,823 | N/A | N/A | 0% |
| 25890 Other Technology Services | \$0 | \$21,528 | \$0 | \$0 | N/A | -100% | N/A |
| 25990 Other Support Services, Central | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$55,185 | \$64,698 | \$0 | \$49,389 | -11% | -24% | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,652,491 | \$2,781,127 | \$2,389,596 | \$2,526,113 | 53% | -9% | 6% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$197,607 | \$261,225 | \$273,066 | \$264,304 | 34% | 1% | -3% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$318,789 | \$59,872 | \$386,524 | \$335,788 | 5% | 461% | -13% |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$12,999 | \$15,479 | \$37,413 | \$8,882 | -32% | -43% | -76% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$4,213 | \$2,040 | \$0 | \$0 | -100% | -100% | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$217,326 | \$181,120 | \$188,188 | \$199,606 | -8% | 10% | 6% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla | \$0 | \$80,914 | \$158,495 | \$45,590 | N/A | -44% | -71% |
| 27010 Student Transportation; Service Area Direction | \$50,100 | \$95,985 | \$67,583 | \$107,657 | 115% | 12% | 59% |
| 27100 Student Transportation; Vehicle Operation | \$180,085 | \$270,284 | \$326,936 | \$345,939 | 92% | 28% | 6% |
| 27200 Student Transportation; Monitoring Services | \$14,826 | \$71,363 | \$112,928 | \$57,205 | 286% | -20% | -49% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$140,095 | \$149,521 | \$250,294 | \$221,219 | 58% | 48% | -12% |
| 27400 Student Transportation; Purchase of School Buses | \$169,535 | \$57,329 | \$0 | \$174,513 | 3% | 204% | N/A |
| 27500 Student Transportation; Insurance on Buses | \$24,731 | \$20,236 | \$18,849 | \$20,115 | -19% | -1% | 7% |
| 27700 Student Transportation; Contracted Transportation Services | \$1,089,718 | \$1,112,470 | \$1,222,829 | \$1,245,057 | 14% | 12% | 2% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Harrison Com Schools (3190)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 27900 Student Transportation; Other Student Transportation Services | \$25,398 | \$24,443 | \$15,978 | \$18,729 | -26% | -23% | 17% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$421,194 | \$617,594 | \$601,623 | \$624,522 | 48% | 1% | 4% |
| 31400 Food Services Operations; Food Purchases | \$534,739 | \$666,010 | \$668,210 | \$633,665 | 18% | -5% | -5% |
| 31900 Other Food Services | \$76,906 | \$55,880 | \$68,067 | \$72,742 | -5% | 30% | 7% |
| Overhead and Operational Total | \$5,873,373 | \$7,705,865 | \$7,954,830 | \$8,069,569 | 37% | 5% | 1% |
| Nonoperational | | | | | | | |
| 33200 Community Recreation | \$1,139 | \$13,031 | \$22,860 | \$29,402 | > 500% | 126% | 29% |
| 33300 Civic Services | \$11,652 | \$0 | \$8,647 | \$8,336 | -28% | N/A | -4% |
| 33400 Athletic Coaches | \$313,076 | \$385,592 | \$406,074 | \$404,046 | 29% | 5% | 0% |
| 33600 Nonpublic School Pupil Services | \$0 | \$0 | \$55,095 | \$59,554 | N/A | N/A | 8% |
| 33940 Child Care Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 33990 Other Community Services; Other | \$0 | \$0 | \$522 | \$1,609 | N/A | N/A | 208% |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$54,536 | \$8,513 | \$8,563 | \$4,845 | -91% | -43% | -43% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvements | \$891,617 | \$1,441,437 | \$619,661 | \$282,007 | -68% | -80% | -54% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$40,835 | \$4,998 | \$0 | \$0 | -100% | -100% | N/A |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$25,124 | \$0 | N/A | N/A | -100% |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$15,082 | \$5,000 | N/A | N/A | -67% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$845,342 | \$528,923 | \$415,255 | \$619,018 | -27% | 17% | 49% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$12,121 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$605,000 | \$710,000 | \$750,000 | N/A | 24% | 6% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App | \$0 | \$19,543 | \$7,199 | \$0 | N/A | -100% | -100% |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$350,505 | \$243,722 | \$203,310 | N/A | -42% | -17% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$88,397 | \$140,549 | \$20,093 | \$1,500 | -98% | -99% | -93% |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$4,822,357 | \$4,707,852 | \$4,566,390 | \$4,638,000 | -4% | -1% | 2% |
| 54200 Common School Fund; Principal | \$3,337 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 59100 Other Debt Services Obligations; Registrars Fee | \$0 | \$0 | \$2,250 | \$0 | N/A | N/A | -100% |
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$9,240 | \$18 | N/A | N/A | -100% |
| Nonoperational Total | \$7,084,408 | \$8,205,943 | \$7,135,778 | \$7,006,644 | -1% | -15% | -2% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$269,866 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$1,037,362 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$107,235 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$2,133,573 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$7,157 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$187,310 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$3,742,503 | \$0 | \$0 | \$0 | N/A | N/A | N/A |